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IT IS SO ORDERED.

Dated: December 10, 2010




C. Kathryn Preston
United States Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In the Matter of: : Case No: 10-59282
: Chapter 7; Judge C. Kathryn Preston
Kipp Allen Gravos :
Adrian Lynn Gravos :
Debtor(s) :

ORDER GRANTING MOTION OF TRUSTEE, AND REQUIRING DEBTOR (1) TO FILE TAX RETURNS, AND (2) REQUIRING DEBTOR TO REQUEST THAT ANY TAX REFUNDS BE ISSUED TO THE DEBTOR, AND (3) REQUIRING THAT THE DEBTOR TURN OVER TO THE TRUSTEE ANY TAX REFUND CHECKS AND, (4) REQUIRING THAT THE IRS DIRECT DEBTOR(S)'S REFUND CHECK TO THE TRUSTEE, AND (5) ENJOINING THE DEBTOR FROM CASHING ANY TAX REFUND CHECKS. (REL DOC # 21)

This matter came before the Court upon the motion of Trustee for an order requiring the Debtor(s) to file their 2010 Federal and State income tax returns by no later than April 15, 2011 or within 30 days of the entry of this order or whichever comes later and requiring the Debtor(s) to check the appropriate box on these tax returns to request that any tax refunds be sent to the Debtor(s) and requiring the IRS to direct the Debtor(s)'s refund check directly to the Trustee, and requiring the Debtor(s) to turn over to the Trustee any tax refund checks for this tax year and enjoining the Debtor(s) from cashing any tax refund checks for this tax year upon their receipt and requesting that the Court order that service be made upon the Debtor(s), the Internal Revenue Service, Special Procedures Branch, that the Debtor(s)'s attorney of the order granting the Trustee's motion.

It appears that a copy of the Trustee's motion has been served upon the Debtor(s), their attorney, IRS and the U.S. Trustee and that there have been no objections or requests for hearing filed in response to the Trustee's motion within the applicable notice period.

Accordingly, and based upon a review of the matters set forth in the Trustee's motion and a review of the relevant portions of the Court file, the Court finds that the Trustee's motion should be granted and hereby **ORDERS** as follows.

1. The Debtor(s) is/are **ORDERED**, pursuant to the provision of 11 U.S.C. §521 (g) and (4) the Local Bankruptcy Rule 4002-1 to file the Debtor's(s') 2010 Federal and State income tax returns by no later than April 15, 2011 and shall send a copy of the tax returns as filed to the Trustee within 10-days of the date of the filing of these returns.
2. The Court further **ORDERS**, pursuant to the provisions of 11 U.S.C. §521 (3) and (4) and Local Bankruptcy Rule 4002-1, that the Debtor(s) are required to check the appropriate box on these tax returns to request that any tax refunds be sent to the Debtor(s).
3. The Court further **ORDERS**, pursuant to the provisions of 11 U.S.C. 521 (3) and (4) and Local Bankruptcy Rule 4002-1, that the Debtor(s) is/are required to turnover to the Trustee any tax refund checks for this year immediately upon their receipt by the Debtor(s).
4. The Court further **ORDERS**, pursuant to the provisions of 11 U.S.C. § 521 (3) and (4) and Local Bankruptcy Rule 4002-1, that the IRS mail Debtor(s)'s tax refund, if any, directly to the Trustee.
5. The Court further **ORDERS**, pursuant to the provisions of 11 U.S.C. § 521 (3) and (4) and 11 U.S.C. § 105 and Local Bankruptcy Rule 4002-1, that the Debtor(s) is/are enjoined from cashing any tax refund checks received by them for this tax year and are further enjoined from obtaining any Rapid Refund loan or similar loan related to the tax refunds.
6. The Court hereby further **ORDERS** that the Clerk shall serve a copy of this Order upon the Debtor(s), his/her/their attorney, and the IRS Special Procedures Branch by U.S. mail at the addresses set forth below and that service in this manner shall be effective for all purposes under the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules.

IT IS SO ORDERED.

APPROVED:

/s/Christal L. Caudill
Christal L. Caudill, Trustee
2130 Arlington Ave.
Columbus, Ohio 43221
614-481-7218

Copies to: Default List Plus,
Internal Revenue Service, ATTN: Cheryl Russell, Centralized Insolvency-Philadelphia
Campus, 11601 Roosevelt Blvd, - Stop N781, Philadelphia, PA 19154
Internal Revenue Service, District Director, Insolvency Selection, PO BOX 1579,
Cincinnati, Ohio 45201
Internal Revenue Service Insolvency Unit, 550 Main St, RM 3525, JWP Federal Office
Building, Cincinnati, Ohio 45202

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